



**Darnall, Sikes,  
Gardes Frederick.**

(A Corporation of Certified Public Accountants)

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Release Date **NOV 02 2011**

# INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members  
Cajun Area Agency on Aging, Inc.  
Lafayette, Louisiana

Re: Iberia Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed by the Iberia Council on Aging, Inc. during the three month reporting period ended November 30, 2010 for the Title III B, III D, and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Iberia Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

## INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for the programs listed above.

- Is a written description of the various programs available to the public?

Response: We have a brochure available to the public and customers that describe the various programs of the council. We also recently handed out to our participants a card which lists the services we provide.

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- Are consumer rosters maintained for each program?

Response: There are sign-in sheets and reports for each of the programs. Computer forms with rosters are generated for each person receiving the services and are monitored on a daily basis.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a waiting list is maintained at the office for the Homemaker program. There are no waiting lists for Respite or Personal Care.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, worksheets are used to record the time and dates of services provided to each consumer regarding these programs. Each client also signs a form verifying what services were provided each day.

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: The Homemaker personnel are allowed to prepare simple meals when necessary, however, they are not allowed to run errands or assist with shopping.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and the consumers are provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, a resource file is maintained. Information is provided to the clients from agencies in which the council has a signed Inter-agency agreement with. There is also a resource directory provided by a community agency that is updated annually.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes, a phone log is maintained at the desk of the receptionist for those who have called and need a service or assistance.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: The client assessment form and sign-in sheets are used as documentation verifying services have been provided to the consumer.

- Is a trip log maintained for Transportation?

Response: Yes, a daily log is maintained for transportation on each of the agencies transportation vans.

(We were provided the logs and consumer rosters for the three months ended November 30, 2010. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A below which provides a summary of our findings.)

TABLE A  
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Logs	Differences Noted
III B	Homemaker	506	506	-
III B	Information & Assistance	289	290	1
III B	Outreach	94	93	(1)
III B	Telephoning	83	83	-
III B	Transportation	1,026	1,126	100
III B	Visiting	289	290	1
III D	Medication Management	39	40	1
III D	Wellness	580	592	12
III E	Information & Assistance	13	13	-
III E	In-Home Respite	366	366	-
III E	Sitter Service	318	318	-

Based on our procedures, we noted differences in the number of units per the monthly logs and the units reported to CAAA for the following programs. The logs for the Title III B Information & Assistance, Transportation, Visiting, Medication Management, and Wellness programs had documented more services than reported to CAAA. The logs for IIB Outreach had recorded one fewer unit per the logs than reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, clients are placed on a reservation/demand list for transportation. These clients let the council's drivers know ahead of time if they need transportation for the next day.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: The council uses the GOEA Assessment Form. All homebound consumers are assessed every six months while consumers receiving other

services are assessed annually.

To the board members  
Cajun Area Agency on Aging, Inc.  
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## **PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS**

1. Obtain a schedule of units provided during the three month period ending November 30, 2010.

We obtained the Agency Summary Report from CAAA for the reporting period of September 1, 2010 through November 30, 2010.

2. Determine how the council verifies the number of units provided.

The council maintains daily service logs to monitor the units of service provided among the various programs. The information from the daily logs are summarized monthly and entered into the SAMS program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Unit Cost per SAMS</u>	<u>Unit Cost per Contract</u>	<u>Amount Reimbursed</u>
<b>Title III B</b>			
Homemaker	\$ 10.42	\$ 10.42	\$ 10.42
Outreach	12.51	12.51	12.51
Information & Assistance	16.11	16.11	16.11
Transportation	7.68	7.68	7.68
Visiting	8.02	8.02	8.02
<b>Title III D</b>			
Medication Management	12.32	12.32	12.32
Wellness	1.39	1.39	1.39
<b>Title III E</b>			
Information & Assistance	8.79	8.79	8.79
In-Home Respite	6.97	6.97	6.97
Sitter Service	6.78	6.78	6.78

Based on our procedures, we noted no differences between the unit cost per the contract and the actual amount reimbursed and reported on the SAMS reports.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended November 30, 2010.

We obtained a summary of consumers receiving services during the three months ended November 30, 2010 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

There were no exceptions noted in regards to the assessments performed on each consumer.

Units of Service:

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	59	5	20	20
III B	Information & Assistance	279	13	13	13
III B	Transportation	22	3	33	33
III B	Telephoning	8	2	9	9
III B	Outreach	94	8	8	8
III B	Visiting	278	10	10	10
III D	Medication Management	39	3	3	3
III D	Wellness	93	10	19	0
III E	Information & Assistance	13	5	5	5
III E	In-Home Respite	4	0	0	0
III E	Sitter Service	5	1	24	24
Totals		894	60	144	125

Wellness – Ten consumers reported a combined total of nineteen units of service which could not be traced to supporting documentation. Personnel explained that supporting documentation (sign-in sheets) are kept at the respective site locations and not at the administrative office; therefore we were unable to verify support for the units of services provided.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

To the board members  
Cajun Area Agency on Aging, Inc.  
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This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Iberia Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 2, 2011

# IBERIA PARISH COUNCIL ON AGING, INC.

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July 26, 2011

Cajun Area Agency on Aging, Inc.  
Mrs. Shannon Broussard, Director  
P. O. Box 60850  
Lafayette, LA 70596-0850

JUL 28 2011

Dear Mrs. Broussard:

Enclosed herein is documentation that we are submitting to substantiate the differences noted in units that were reported to Cajun Area Agency on Aging, Inc.

Program	Types of Service	Units per CAAA	Units per SAMS Summary for each month	Units per SAMS Summary printed 7/25/11
III B	Information & Assistance	289	Total 290	Total 290
	We are enclosing the documentation submitted for each month respectfully and then the recap of each program printed on 7/25/11 showing the same total. Our total that was submitted to Cajun Area Agency should have been 290, which our documentation supports.			
III B	Outreach	94	Total 94 (not 93)	Total 94 (not 93)
	The total on the SAMS reports printed 7/25/11 and printed for each month totals 94, which agrees with the units per CAAA. We do not know where the units per logs records 93 as our SAMS report does not reflect that.			
III B	Transportation	1,026	Total 1,126	Total 1,126
	The total on the SAMS reports printed 7/25/11 and printed for each month totals 1,126. We pointed this out to the auditors at the point of the program audit. Each month's summary of payment submitted to us along with the check from Cajun Area Agency on Aging supports the same figure of 1,126 units.			
III B	Visiting	289	Total 290	Total 290
	The total on the SAMS reports printed 7/25/11 and printed for each month totals 290. Our total that was submitted to Cajun Area Agency should have been 290, which our documentation supports.			
IIIB	Medication Management	39	Total 40	Total 40
	The total on the SAMS reports printed 7/25/11 and printed for each month totals 40. Our total that was submitted to Cajun Area Agency should have been 40, which our documentation supports.			
IIID	Wellness	580	586	586



Administered by Iberia Parish COA Board of Directors

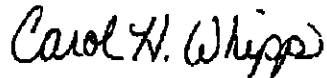
In this area, the total submitted on the SAMS reports printed 7/25/11 and printed for each month totals 586, not the 592 that was put on the units per logs summary.

I hope that the supporting documentation will clarify the information that I have supplied in the above summarization. If the differences reflected are due to our error, I can assure you that every effort will be made to prevent this from happening again.

For Wellness on page 5, this is an area that we also faltered in last year. My SAMS's coordinator will not let any information be given to her without the supporting documentation at the point of input. We believe that this will solve this issue of not having this documentation.

Thank you for your support of our programs and the audit of it. I believe that these audits help us to provide services and support of these services with the proper documentation. There will be not question about what we are providing.

Sincerely,

A handwritten signature in cursive script that reads "Carol H. Whipp".

Carol H. Whipp  
Executive Director